



Illinois Department of Revenue

Guidelines for

Substitute and Reproduced Tax Forms

Changes that were made to this document for next processing season (Tax Year 2005):

Changes to the first few pages are bolded. Revisions to the forms/vouchers are strictly revision date changes, tax year on voucher, and check digit calculations.



Illinois Department of Revenue

Guidelines for

Substitute and Reproduced Tax Forms

Introduction

The Illinois Department of Revenue accepts substitute or reproduced tax forms, if they are approved by the department prior to distribution or filing. The department has established these guidelines for software developers, computer tax processors, commercial printers, business forms companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax forms in any manner.

Unless otherwise stated, the term “form” as used in these guidelines includes tax returns, schedules, statements, declarations, and remittance vouchers.

A form, other than the official department form, that is commercially typeset and printed or computer produced/programmed is a substitute form. A direct copy or facsimiles of an official department form is a reproduced form. Substitute forms must look like the official department form and must be able to be processed in the same manner as the official form.

Approval

Any company or individual that designs and/or markets substitute/reproduced tax forms **must** get approval from the department. Income Tax forms must be approved each year as they are reviewed annually (ex: IL-1040, Schedule ED, *etc.*). It is incumbent upon the company or individual to maintain the current version of any other department form that is being reproduced or used (ex: ST-1, RMFT-5, *etc.*).

It is preferred that forms be submitted for review prior to distribution, release to customers/clients, or use of form. A form that has not been approved, but is included in the release of a product, must have a prominent notice on the form stating that it has not been approved for filing and should not be filed. The department reserves the right to deny and/or reject any form that does not follow the guidelines specified in this document. Filers of unapproved forms may be subject to penalties and interest under the Uniform Penalty and Interest Act.

The Illinois Department of Revenue does not require a Letter of Intent prior to submissions, and does not have a specific deadline for submissions of income tax forms.

For **Non-Scannable forms** (those without a scan line), a PDF file sent as an attachment through email, is the preferred method of submission. The files need to be submitted in the following formats:

- One PDF file per form.
- Recognizable name for each file.

For example, if you are sending the IL-1040, Schedule ED, Schedule F, and the IL-1041, the department should receive four PDF files with names **such as** IL1040.pdf or 1040.pdf, SchED.pdf, and so forth. By submitting these files in this type of a format, reduces processing time on our end, speeding up the time for approvals.

You will be notified by email once the form is reviewed within 5-8 business days. (We do not send confirmation of receipt of forms for emails, faxes, or hard copies.) If the form is not approved, you will need to resubmit the form for approval. Please mark your second email as “Resubmission” in the subject area, as these will be given higher priority than first submissions. Upon approval of a form by the department, a four digit identification number (if not previously issued) will be assigned to the producer of the form. This identification number must be placed on the bottom left corner of the form near the revision date in the following format: ID: 9999.

For **Scannable forms** (those with a scan line), 5 examples with unique sample taxpayer data will need to be mailed to the department for approval for testing purposes. If the tax type is such that has varying liability periods, then there should be a variety in the 5 examples. These samples should also be cut to size and separated by form type (IL-1040-ES's in one group and IL-1040-V's in a separate group).

You will be notified by email with the results once the forms are reviewed and tested. (We do not send confirmation of receipt of forms for emails, faxes, or hard copies.) If the form is processed in-house, then you will receive notification within 5 business days. Scannable forms that are processed in-house are the IL-1040-V, IL-990-T-V, IL-1041-V, IL-1065-V, IL-1120-ES, IL-1120-V, IL-1120-ST-V, and RR-3. If the form is processed at our processing facility, then you will receive notification within 5 -10 business days usually. Scannable forms that are processed at our processing facility are the ST-1, ST-14, IL-501, IL-941, and IL-1040-ES. If the form is not approved, you will need to make the necessary changes and resubmit the forms for testing.

Upon approval of a form by the department, a four digit identification number (if not previously issued) will be assigned to the producer of the form. This identification number must be placed on the top of the form under the form name in the following format: ID: 9999. For the ST-1, the identification number must also be placed on the top part of the return as well (the ST-1 return and coupon are separated in processing).

Note: The response times listed for forms approvals, for non-scannable and scannable forms, will be longer during peak times as one individual approves all received forms (December - February). It is recommended to submit forms for approval as they are released as "DRAFTS" under the secured area on the web site. The turn-around time will be shorter the earlier you get them into us. ** See next paragraph.

**** Draft Approvals**

Draft forms (income tax) are usually released starting in August. They are posted to our web site (usually a link from the Tax Professionals page to "200X DRAFT FORMS". This is a secured area and you must obtain a username and password from the Forms Approval Contact (Vickie Harvey - listed below). You may submit drafts for approval - they will be considered "Approved Pending Legislation". What that means is that if the form doesn't change, the approval will stand in December (when forms in IL are usually made final for public use), and you will not need to resubmit. However, if the form changes before December or due to any legislation, you will need to resubmit the form for approval. Any draft form that is approved, is not to be released to your customers until the form is made final later this year.

The department does not review or approve the logic of specific software programs or confirm the calculations entered on substitute forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, or user.

Contact Information

All forms to be reviewed should be directed to:

Vickie Harvey

vharvey@revenue.state.il.us

Office of Publications Management, **3-375**

Illinois Department of Revenue

101 West Jefferson Street

Springfield, Illinois 62702

217 524-0091

217 524-0513 Fax

Secondary Software Companies

Companies that purchase forms software from another software vendor must get approval from the department if the form is scannable (thus inserting the variable data with logic they program into the software). In this case, the company will have their own identification number with Illinois for their approved forms. If the form is non-scannable, and the vendor they purchased the forms software from has already received approval for their forms in Illinois, then the company is not required to seek further approval. However, if the company wishes to have their name placed on our "Approved Software Developers" list, they will need to send an email to the contact above with the forms listed and from what company they buy their forms.

Specific Guidelines and Requirements

(We urge the software developer to incorporate some of the following guidelines into their software for their customers/clients.)

Paper Requirements

- White paper of equal or better quality than the 20-lb. paper must be used for the substitute/reproduced form.
- Overall size of the form must match the official form.
- For scannable forms, perforated paper is recommended for the cut line.

Printing Requirements

- The layout of the form must follow the official form and include all data, allow the same amounts of space, with all items appearing in the same order as on the official form.
- Graphics on official form are not required, but Form Name should be prominent in larger point like the official form. (For example: IL-1040 or IL-4562 should be prominent at the top of the form)
- A specific font is not required but should be similar to the official form. The department uses mostly Helvetica font in 8 to 10 point.
- **Form data should not be smaller than 10 point.**
- Forms must be printed on one side of the paper only.
- Amounts should be right justified with decimals and cents, and commas are preferred for larger amounts.
- For forms with amounts rounded to whole dollars, cents should be shown with zeros.
- Any numeric field that has no entry, should be left blank.
- Forms should not be printed on a dot matrix printer.
- Scannable forms must be printed at the bottom of the page so no cutting is required on the bottom of the form.
- All scan line printing must be printed at 10 characters per inch, in OCR-A font.
- All scan line printing must be done on a laser printer with black, non-reflective, non-magnetic ink.
- There must at least be a .25 inch clear band, the width of the form, above and below the scan line.
- For any balance due IL-1040 returns printed out of your software, an IL-1040-V must print out with the return. Specifications for that voucher are in this document.

Information about FEIN/Sequence numbers

On many of the vouchers, you are required to place the FEIN and sequence number of the business on the voucher for processing. In general, the most common sequence for **ALL** forms/vouchers will be “000”, so if your software has a default setting, it should be set to this number. However, for withholding forms a sequence of “001” is assigned in some instances and “777” is used for temporarily assigned numbers at times. For business vouchers, “777” is used sometimes for temporarily assigned numbers.

If a business has “Applied For” a FEIN, the words “Applied For” should be printed in the space for the FEIN. In addition, zeroes should be printed in the scan line as we will have to process this form manually anyway.

When submitting test data on vouchers, DO NOT submit a sample FEIN or Sequence Number with the same numbers (i.e. 22-2222222 or 333), your vouchers will be rejected.

Approved Software Developer List

We have a list of approved software/forms developers that are approved in Illinois and what forms are approved. This list is located on our website. Please ensure that the information listed for your company is current and correct.